

**General Instructions
For Companies to Use Checklist**

Please Note: Minnesota's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending its own checklist this year.

Electronic filing is intended to include filing via the Internet or filing via diskette with the NAIC. Companies that file with the NAIC via the Internet are not required to submit diskettes to the NAIC. Companies are not required to file hard copy filings with the NAIC.

Column (1) (Checklist)

Minnesota **does not** require the filing of this checklist.

Column (2) (Line #)

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

Column (3) (Required Filings)

Name of item or form to be filed.

The *Annual Statement Electronic Filing* includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The *March .PDF Filing* is the .pdf file for annual statement data, detail for investment schedules and supplements due March 1.

The *Risk-Based Capital Electronic Filing* includes all risk-based capital data.

The *Risk-Based Capital .PDF Filing* is the .pdf file for risk-based capital data.

The *Supplemental Electronic Filing* includes all supplements due April 1, per the *Annual Statement Instructions*.

The *Supplemental .PDF Filing* is the .pdf file for all supplemental schedules and exhibits due April 1.

The *Quarterly Statement Electronic Filing* includes the complete quarterly statement data.

The *Quarterly Statement .PDF Filing* is the .pdf file for quarterly statement data.

The *Combined Annual Statement Electronic Filing* includes the required pages of the combined annual statement and the combined Insurance Expense Exhibit.

The *Combined Annual Statement .PDF Filing* is the .pdf file for the Combined annual statement data and the combined Insurance Expense Exhibit.

The *June .PDF Filing* is the .pdf file for the Audited Financial Statements.

Column (4) (Number of Copies)

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. If XXX appears in the "Number of copies" "Foreign" "State" column, Minnesota does not require this filing, as long as hard copy is filed with the state of domicile and the data is filed electronically with the NAIC. If N/A appears in the "Number of Copies" column, the filing is not required.

Column (5) (Due Date)

Indicates the date on which the company must file the form.

Column (6) (Form Source)

This column contains one of three words: “NAIC,” “State,” or “Company.” If this column contains “NAIC,” the company must obtain the forms from the appropriate vendor. If this column contains “State,” Minnesota will provide the forms with the filing instructions (via the Internet). If this column contains “Company,” the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

Column (7) (Applicable Notes)

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.

PROPERTY & CASUALTY INSURERS

Company Name: _____ NAIC Company Code: _____

Company Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: Minnesota

Filings Made During the Year 2016

(1) Check- list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
		I. NAIC FINANCIAL STATEMENTS						
	1	Annual Statement (8 1/2" x 14")	2	EO	xxx	3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E27)	2	EO	xxx	3/1		Note N.
	2	Quarterly Financial Statement (8 1/2" x 14")	2	EO	xxx	5/15, 8/15, 11/15	NAIC	
	3	Protected Cell Annual Statement	N/A	0	xxx	3/1	NAIC	
	4	Combined Annual Statement (8 1/2" x 14")	1	EO	xxx	5/1	NAIC	
		II. NAIC SUPPLEMENTS						
	10	Accident & Health Policy Experience Exhibit	2	EO	xxx	4/1	NAIC	
	11	Combined Insurance Expense Exhibit	1	EO	xxx	5/1	NAIC	
	12	Bail Bond Supplement	2	EO	xxx	3/1	NAIC	
	13	Credit Insurance Experience Exhibit	2	EO	xxx	4/1	NAIC	
	14	Director and Officer Insurance Coverage Supplement	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	15	Investment Risk Interrogatories	2	EO	xxx	4/1	NAIC	
	16	Financial Guaranty Insurance Exhibit	2	EO	xxx	3/1	NAIC	
	17	Health Care Exhibit (Parts 1, 2 and 3) Supplement	0	EO	xxx	4/1	NAIC	
	18	Health Care Exhibit's Allocation Report Supplement	0	EO	xxx	4/1	NAIC	
	19	Insurance Expense Exhibit	2	EO	xxx	4/1	NAIC	
	20	Long Term Care Experience Reporting Forms	2	EO	xxx	4/1	NAIC	
	21	Management Discussion & Analysis	2	EO	xxx	4/1	Company	
	22	Medicare Supplement Insurance Experience Exhibit	2	EO	xxx	3/1	NAIC	
	23	Medicare Part D Coverage Supplement	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	24	Premiums Attributed to Protected Cells Exhibit	N/A	EO	xxx	4/1	NAIC	
	25	Reinsurance Attestation Supplement	2	EO	xxx	3/1	Company	
	26	Exceptions to Reinsurance Attestation Supplement	2	N/A	xxx	3/1	Company	
	27	Reinsurance Summary Supplemental	2	EO	xxx	3/1	NAIC	
	28	Risk-Based Capital Report	1	EO	N/A	3/1	NAIC	
	29	Schedule SIS	2	N/A	N/A	3/1	NAIC	
	30	Statement of Actuarial Opinion	2	EO	xxx	3/1	Company	
	31	Actuarial Opinion Summary	2	xxx	xxx	3/15	Company	
	32	Supplement A to Schedule T	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	33	Supplemental Compensation Exhibit	2	N/A	N/A	3/1	NAIC	
	34	Trusted Surplus Statement	N/A	1	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
	35	Cybersecurity and Identity Theft Insurance Coverage Supplement	2	EO	xxx	4/1	NAIC	
		III. ELECTRONIC FILING REQUIREMENTS						
	31	Annual Statement Electronic Filing	N/A	1	N/A	3/1	NAIC	
	32	March .PDF Filing	N/A	1	N/A	3/1	NAIC	
	33	Risk-Based Capital Electronic Filing	N/A	1	N/A	3/1	NAIC	
	34	Risk-Based Capital .PDF Filing	N/A	1	N/A	3/1	NAIC	
	35	Combined Annual Statement Electronic Filing	N/A	1	N/A	5/1	NAIC	
	36	Combined Annual Statement .PDF Filing	N/A	1	N/A	5/1	NAIC	
	37	Supplemental Electronic Filing	N/A	1	N/A	4/1	NAIC	
	38	Supplemental .PDF Filing	N/A	1	N/A	4/1	NAIC	
	39	Quarterly Electronic Filing	N/A	1	N/A	5/15, 8/15, 11/15	NAIC	
	40	Quarterly .PDF Filing	N/A	1	N/A	5/15, 8/15, 11/15	NAIC	
	41	June .PDF Filing	N/A	1	N/A	6/1	NAIC	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	51	Accountants Letter of Qualifications	1	EO	xxx	6/1	Company	MN Stat. 60A.1291
	52	Audited Financial Statements	1	EO	xxx	6/1	Company	MN Stat. 60A.1291
	53	Audited Financial Statements Exemption Affidavit	N/A	N/A	N/A	N/A	Company	MN Stat. 60A.1291
	54	Communication of Internal Control Related Matters Noted in Audit	1	N/A	N/A	8/1	Company	
	55	Independent CPA (change)	1	N/A	N/A	6/1	Company	MN Stat. 60A.1291
	56	Management's Report of Internal Control Over Financial Reporting	1	N/A	N/A	8/1	Company	

REQUIRED FILINGS IN THE STATE OF: Minnesota**Filings Made During the Year 2016**

(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
	57	Notification of Adverse Financial Condition	1	N/A	1	Within 5 days of receipt	Company	MN Stat. 60A.1291
	58	Report of Significant Deficiencies in Internal Controls	1	N/A	N/A	8/1	Company	MN Stat. 60A.1291
	59	Request for Exemption to File	1	N/A	N/A	5/1	Company	MN Stat. 60A.1291 Note J.
	60	Request to File Consolidated Audited Financial Statements	1	N/A	1	12/31/15	Company	MN Stat. 60A.1291
	61	Relief from the five-year rotation requirement for lead audit partner	1	EO	N/A	3/1	Company	
	62	Relief from the one-year cooling off period for independent CPA	1	EO	N/A	3/1	Company	
	63	Relief from the Requirements for Audit Committees	1	EO	N/A	3/1	Company	
		V. STATE REQUIRED FILINGS***						
	101	Certificate of Compliance	N/A	0	1	3/1	Company	Note O.
	102	Certificate of Deposit	N/A	0	1	3/1	Company	Note O and Note P.
	103	Credit Insurance Annual Report	2	0	1	4/1	State	MN Stat. 62B.07 Note Q.
	104	Filings Checklist (with Column 1 completed)	N/A	0	N/A	3/1	State	
	105	Holding Company Annual Registration Statement (Form B and C)	2	0	N/A	6/1	Company	MN Stat. 60D.19
	106	Investment Policy Certification	2	0	N/A	3/1	State	MN Stat. 60A.112 Note R.
	107	Report by Independent CPA regarding Application of Valuation Procedures	1	0	N/A	6/1	Company	MN Stat. 60A.124
	108	Statement Filing Fees	1	0	1	3/31	State	Note T.
	109	Signed Jurat	xxx	0	xxx	3/1, 5/15, 8/15, 11/15	NAIC	Note G.

*If XXX appears in this column, Minnesota does not require this filing, as long as hard copy is filed with the state of domicile and the data is filed electronically with the NAIC. If N/A appears in this column, the filing is not required. EO (electronic only filing)

**If Form Source is NAIC, the form should be obtained from the appropriate vendor.

***For those states that have adopted the NAIC updated Holding Company Model Act, a Form F filing is required annually by holding company groups. Consistent with the Form B filing requirements, the Form F is a state filing only and should not be submitted by the company to the NAIC. Note however that this filing is intended to be submitted to the lead state. For more information on lead states, see the following NAIC URL:

http://www.naic.org/public_lead_state_report.htm

REQUIRED FILINGS IN THE STATE OF: Minnesota**Filings Made During the Year 2016**

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	
	A	Required Annual Statement Filings Contact Person:	<ul style="list-style-type: none"> See the contact list
	B	Mailing Address:	Minnesota Department of Commerce Insurance Division 85 7 th Place East, Suite 500 Saint Paul, Minnesota 55101-2198
	C	Mailing Address for Filing Fees:	Minnesota Department of Commerce 85 7 th Place East, Suite 500 Saint Paul, Minnesota 55101-2198
	D	Mailing Address for Premium Tax Payments:	Minnesota Department of Revenue Insurance Taxes Section, Mail Station 1780 Saint Paul, Minnesota 55145-1780 Contact Person: Jerry Sieve (651) 556-4729
	E	Delivery Instructions:	<ul style="list-style-type: none"> All filings must be physically received at the address in Note B no later than the indicated due date per MN Stat.60A.02. If the due date falls on a weekend or holiday, the deadline is extended to the next business day.
	F	Late Filings:	<ul style="list-style-type: none"> Companies will be fined \$100 per day for late annual statement filing per MN Stat. 72A.061 A company's license may be suspended if the annual statement is received more than 45 days late per MN Stat.72A.061. Companies may be fined \$25 per day for any of the other filings not received by the due date per MN Stat.72A.061. If a company has permission from its state of domicile to file any item late, this Department must receive a copy of the document granting the permission 10 days prior to the related due date shown in these instructions.
	G	Original Signatures:	<ul style="list-style-type: none"> Any signatures or notarizations required on filings from domestic companies must be original. Foreign companies should follow the instructions in the <i>NAIC Annual Statement Instructions</i>.
	H	Signature/Notarization/Certification:	<ul style="list-style-type: none"> The following officers are required to sign the annual statement for domestic companies only: President; Secretary; Treasurer
	I	Amended Filings:	<ul style="list-style-type: none"> Any domestic insurer filing amended Annual Statement information must file the following items with the Minnesota Department of Commerce: a copy of the amended pages of the statement; an amended jurat page noting the filing of the amendment; and a letter of explanation of the nature and source of the changes made. Amended items must be filed within 10 days of their amendment, along with an explanation of the amendment. If there are signature requirements for the original filing, the same requirements apply to the amendment.
	J	Exceptions from normal filings:	<ul style="list-style-type: none"> A foreign company must supply a written copy of any exemption or extension received by its state of domicile at least 10 days prior to the filing due date to receive such exemption/extension from Minnesota. See Note F. Domestic companies should apply at least 30 days prior to the due date.
	K	Bar Codes (State or NAIC):	<ul style="list-style-type: none"> Follow the instructions in the Appendix of the <i>NAIC Annual Statement Instructions</i> for NAIC required filings. Bar codes for Minnesota state specific filings are not required (Lines 101- 109).
	L	NONE Filings:	<ul style="list-style-type: none"> See the <i>NAIC Annual Statement Instructions</i>. All Minnesota state specific forms should be completed and filed with either the pertinent information or a "NONE" on the form. Exceptions to these instructions are noted on the form.
	M	Filings new, discontinued or modified materially since last year:	New: <ul style="list-style-type: none"> Cybersecurity and Identity Theft Insurance Coverage Supplement

REQUIRED FILINGS IN THE STATE OF: Minnesota**Filings Made During the Year 2016**

	N	Investment Schedule Detail:	<ul style="list-style-type: none">Investment schedule detail (Checklist Line # 1.1) is required to be filed in hard copy by domestic companies with the Minnesota Department of Commerce. Please note that an additional copy is not required if these investment schedules are already bound in the Annual Statement.
	O	Certificate of Compliance and Certificate of Deposit Due Date:	<ul style="list-style-type: none">These certificates must be filed by March 1, annually, if available, or within 10 days after receipt of original certification from state of domicile.
	P	Certificate of Deposit:	<ul style="list-style-type: none">A Certificate of Deposit should be a certification of funds on deposit for the protection of all policyholders.
	Q	Surplus Lines Companies:	<p>The following form is not a required filing for surplus lines companies:</p> <ul style="list-style-type: none">Credit Insurance Annual Report
	R	Investment Policy Certification:	<ul style="list-style-type: none">Domestic companies should complete the state-provided form for Investment Policy Certification included with these instructions.
	S	MN Domestics: Notification of Change in Appointed Actuary	<p>According to the NAIC Annual Statement Instructions, documentation for a newly appointed actuary needs to include the following:</p> <ul style="list-style-type: none">The Commissioner shall be notified of the new appointment within 5 business days with the following information:<ol style="list-style-type: none">Name and title (and, in the case of a consulting actuary, the name of the firm).Manner of appointment of the Appointed Actuary (e.g., who made the appointment and when).A statement that the person meets the requirements of a qualified actuary.The insurer shall also provide the Commissioner with a letter within 10 business days stating whether, in the preceding 24 months, there were any disagreements with the former actuary.The insurer shall also request the former actuary to furnish a letter addressed to the insurer stating whether the actuary agrees or disagrees with the statements contained in the insurer's letter, to be forwarded to the Commissioner.
	T	Statement Filing Fees:	<ul style="list-style-type: none">Companies will not be billed. See renewal information in state forms section.Contact person for statement filing fees: Margie Pinedo Telephone: (651) 539-1730 E-mail: Margie.Pinedo@state.mn.us